



NORFOLK

Office of the City Attorney

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July 14, 2015

To the Honorable Council
City of Norfolk, Virginia

Re: Tax Overpayment
Moran Towing Corporation

R-12

Dear Ladies and Gentlemen:

Attached please find an ordinance directing the City Treasurer to refund to Moran Towing Corporation \$19,339.34 based upon the overpayment of its Business Personal Property Tax for the year 2015, resulting in a refund due of \$19,339.34, plus interest.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Bernard A. Pishko".

Bernard A. Pishko
City Attorney

Recommendation: Adopt Ordinance

6/8/15ml

Form and Correctness Approved:

By Michael J. Fogarty
Office of the City Attorney

Contents Approved:

By C. A. B. A.
DEPT. Commissioner of the Revenue

Pursuant to Section 72 of the City Charter, I hereby certify that the money required for this item is in the city treasury to the credit of the fund from which it is drawn and not appropriated for any other purpose.

\$ 19,339.34

1000 104 4020

Christine Manczynski
Director of Finance

Account
6/23/15
Date

NORFOLK, VIRGINIA

ORDINANCE No.

AN ORDINANCE DIRECTING THE CITY TREASURER TO
ISSUE A REFUND TO MORAN TOWING CORPORATION
BASED UPON THE OVERPAYMENT OF BUSINESS
PERSONAL PROPERTY TAX FOR THE YEAR 2015.

- - -

WHEREAS the Commissioner of the Revenue has determined that business personal property tax was erroneously overpaid by Moran Towing Corporation for the tax year 2015, and has corrected this assessment in accordance with Virginia Code § 58.1-3981; and

WHEREAS the Commissioner of the Revenue has certified with the consent of the City Attorney that the aforementioned taxpayer paid all taxes due on the erroneous assessment and is entitled to a refund of excess taxes paid based on the corrected assessment in the amount of \$19,339.34, plus interest; now, therefore

BE IT ORDAINED by the Council of the City of Norfolk:

Section 1:- That \$19,339.34 is hereby appropriated for a refund to Moran Towing Corporation for the tax year 2015.

Section 2:- That the Treasurer of the City of Norfolk is hereby directed to issue a refund to Moran Towing Corporation in the amount specified above as soon as practicable upon passage of this ordinance.

Section 3:- That this ordinance shall be in effect from and after its adoption.

**Norfolk Commissioner of the Revenue
Certification and Request for the Refund
Of Previously Paid Tax to:**

**Moran Towing Corporation
Account Number
75733/001908**

June 2, 2015

Overview:

Moran Towing was over assessed on its 2015 business personal property. When the assessor was inputting the assessment an extra zero was added to the assessment. The correct assessment is \$48,630. Moran paid on an assessment of \$486,300. Moran is requesting a refund of \$19,339.34.

In compliance with **Norfolk Code § 24-7**, the Commissioner of the Revenue's files pertaining to this request are available for inspection by the City Attorney.

Fiscal Impact:

This refund reduces business personal property tax revenue by **\$19,339.34** for the 2015 fiscal year.

Conclusion:

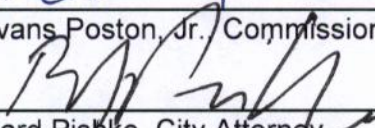
It is recommended that the City Attorney consent to the issuance of the refund and call for City Council to direct the City Treasurer to refund the business personal property overpayment of **\$19,339.34**.

Certification

I, C. Evans Poston, Jr., Commissioner of the Revenue for the City of Norfolk, certify that the above named company is due a refund in the amount of \$19,339.34 as specified by **Virginia Code §58.1-3981** due to the overpayment of **Business Personal Property Taxes**.



C. Evans Poston, Jr., Commissioner of the Revenue



Bernard Pishko, City Attorney



Date


Date